

Low Income Taxpayer Clinics Program Requirements and Standards of Clinic Operation

Clinic Name:

Date:

Questions (Please provide responses below or on a separate sheet)

Program Requirements

- 1. Are the goals stated in the program plan reflected in the program's actual activities?**

- 2. Are the client's profiles, characteristics and the number of clients served in line with the program plan? Check files to confirm.**

- 3. Are the responsibilities and activities of the key staff consistent with the program plan?**

- 4. Do qualifications of employees and volunteers align with position descriptions? Is there an employee or desk guide for positions? Review documents to ascertain quality.**
- 5. How are volunteer hours maintained? Review to ensure hours devoted are in line with duties performed.**
- 6. Are client records maintained in a confidential manner? Describe how they are maintained.**
- 7. Are clients charged a fee for services? Determine the basis of any fees charged.**

- 8. Who is answering the telephone and responding to inquiries? Are they adequately trained? Do they possess appropriate tax expertise?**
- 9. Is a process in place to capture information about ESL sessions/seminars and direct consultations? Review intake sheets used.**
- 10. Is the clinic actively involved in assisting ITIN applicants? Does the clinic operate as an ITIN acceptance agent? Determine the extent of W-7 assistance provided.**
- 11. Delineate the types of controversy work the clinic is primarily engaged. Attach a breakdown of types of controversies handled and their outcomes.**

- 12. Is all ancillary tax preparation related to controversy work?
Review/sample any tax prep activity.**

Standards of Clinic Operation

- 13. Do the Qualified Tax Expert and Qualified Business Administrator meet the criteria for experience and expertise outlined in the Publication 3319? Describe.**
- 14. Describe the clinic's system of internal controls. Does the clinic have a written process to control and monitor costs and expenditures?**

- 15. Is the program adequately publicized? How does the public find out about clinic services? Review and describe promotional materials and methods.**
- 16. Describe clinic network relationships developed with community-based organizations. Do they refer clients? Are they effective in expanding clinic reach with the target population?**
- 17. Does the clinic have access to a law library and research arrangements? Are the facilities adequate and accessible to serve clinic needs? Describe.**
- 18. Has the clinic established effective referral services and/or a pro bono panel to maximize coverage? How does it work to ensure quality results, intake follow up and timely contacts with clients? Describe the operation of the pro bono panel.**

- 19. Does the clinic have a referral relationship with the U.S. Tax Court? If so, describe.**
- 20. Are staff and volunteers adequately trained? What training has been taken? How does the clinic keep track of volunteers? How are they recruited?**
- 21. Is the clinic staff enrolled to represent before the IRS? Are student certification letters in order?**
- 22. Does the clinic have a customer feedback process? Are there grievance or complaint procedures?**

23. Has the clinic developed working relationships with IRS and TAS? Describe how activities enhance clinic operation. Has the clinic been active in suggesting/supporting systemic improvements? Describe and give examples.

Ethics/Confidentiality

24. Does the clinic have a procedure for identifying conflicts of interest?

25. Does the clinic provide training for attorney-client or practitioner-client privilege?

26. Are client records properly maintained and secure? Is confidentiality ensured? Are cases that are referred to the panel of volunteers subject to the same level of security? Describe.

27. How does the clinic ensure that referrals are in fact made to pro bono and not to pay-for-service? Are written agreements in place?

Miscellaneous

28. Does the clinic have a mentoring relationship with another clinic? Do they participate in regional conference calls with other LITCs, instruct at ABA conferences or at TAS CPE? Describe the level of involvement.

29. Describe LITC Work Group participation. Describe accomplishments.

30. List any other clinic-related item for which the LITC Program Office should be made aware and/or follow up. Describe:

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